

# **EXHIBIT 18**

# Merchant & Gould

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July 6, 2011

**Via Email**

Scott L. Robertson  
Goodwin Procter LLP  
901 New York Avenue NW  
Washington, DC 20001

**Re: ePlus, Inc. v. Lawson Software, Inc.**  
**Case No.: 09-620**

***Confidential Subject to Protective Order***

Dear Scott:

We are in receipt of your letter dated July 1, 2011, regarding Lawson's demonstration of its new RQC software.

As we discussed with Jennifer Albert when we called her on the phone today, we have considered your modified request for documents related to the RQC product. We note that your new request for information is more modest than the original request, which we considered unduly burdensome and overkill. Lawson agrees to provide additional information. For example, we will provide to you the RQC technical documents (e.g., user guides and installation guides) as well as public documents related to the functionality of the product (e.g., PowerPoint presentations).

While Lawson remains concerned about the sensitive, confidential nature of its source code, Lawson also agrees to provide source code disks, encrypted as you proposed. Lawson agrees to permit ePlus to provide those disks to its software expert Mr. Patrick Niemeyer for use on his home computer, provided (1) he agrees in writing not to make any copies of the contents of the disk other than for viewing the source code on his personal computer and (2) he agrees in writing that the computer used to access the source code disk is not connected to the Internet or any network. If this is agreeable, we will forward the disk once we have the written assurances, which may take the form of a simple letter.

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You have requested that Lawson provide its “disc source code control system control files, project files and log files showing the checkout/modification/checkin history of each project that was part of the implementation of Lawson’s RQC product.” We do not believe these files, as we understand the request, are necessary to assess the functionality of Lawson’s RQC product. We think that the source code will show the functionality of the system, and the information we already agree to provide will adequately show the significant differences between the enjoined products and the new product. If after reviewing the source code you still think portions of the source code control, project, or log files are necessary, we may be willing to revisit the issue.

You have requested specifics related to the demonstration. We provided some of these to Ms. Albert this afternoon when we called her on the phone to discuss the demonstration. Lawson’s demonstration will include an executable version of the current releases for Lawson’s Core S3 Procurement System (LSF, ProcessFlow, IC, PO, RQ) together with RQC, Procurement Punchout and EDI. The demonstration system contains the data located on Lawson’s development server, which is the same data used with the RQC configuration when it is demonstrated by Lawson in the normal course of business. We have tested the functionality of the system using that data and the features operate correctly. The system also contains Punchout configurations for Staples and Dell, as you requested. Further, Lawson has installed the image capture software SnagIt to take screen shots of the system, as you requested.

Lawson will begin the session by demonstrating the RQC product, including the features related to the direct-to-requisition technology (removal of shopping cart/order list), the restrictions on adding products to a requisition from multiple vendors, and the removal of the ability to see products at the commodity level using UNSPSC codes. Thereafter, Lawson will permit an ePlus attorney (Ms. Albert) to direct a Lawson employee to demonstrate the system. We understand that you are not seeking a deposition of Lawson’s employee.

As Ms. Albert suggested in her email today, we are willing to meet and confer regarding the functionality of the demonstration system. Please let us know when you would like to meet.

There were some additional assumptions set forth in your July 1 letter that we would like to correct. Your letter assumes that RQC is merely a “patch” because it is “Version 9.0.1.0.1.” That is incorrect. The version number follows Lawson’s compatibility convention. The prefix “9.0.1” signifies that the product works with that and lower versions of Lawson’s other ERP applications. The next “.0” is used because it is the initial release at that level, not a patch.

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You further incorrectly imply that the RQC software is a mere "bug fix." I don't know what "bugs" you are talking about, and you specify none. RQC fundamentally changes the process of creating requisitions by completely eliminating the shopping cart. The RQC product also places restrictions on other components. RQC eliminates features, functions, and/or structure that ePlus and Dr. Weaver relied on to allege infringement, and features significant enough that ePlus has relied on them to distinguish prior art.

As we discussed today with Ms. Albert, Lawson is in the process of collecting the documents that it agrees to produce. However, we did not receive your letter until nearly the close of business on Friday, July 1 and we previously informed you Lawson was closed until July 5. Lawson is now collecting the documents. We will review them and prepare them for production. We will not be able to produce those documents until next Tuesday or Wednesday at the earliest. We hope to have a better idea when the production will take place tomorrow.

We understand that Ms. Albert will be out of the office next week and that Dr. Weaver is unavailable the following week. We request that you provide us a date that would work for you to visit Lawson to view a demonstration of the RQC product. We will of course work with you on scheduling the new date.

Yours truly,

A handwritten signature in black ink, appearing to read "Daniel W. McDonald". The signature is fluid and cursive, with the first name "Daniel" and last name "McDonald" clearly legible.

Daniel W. McDonald

cc: The Honorable Robert E. Payne  
U.S. District Judge